



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Scott Campbell
DOCKET NO.: 21-51049.001-R-1
PARCEL NO.: 13-13-109-028-0000

The parties of record before the Property Tax Appeal Board are Scott Campbell, the appellant, by Noah J. Schmidt, attorney-at-law of Schmidt Salzman & Moran, Ltd. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,640
IMPR.: \$52,864
TOTAL: \$61,504

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of masonry construction containing 1,292 square feet of living area. The dwelling is approximately 96 years old. Features of the property include a full unfinished basement, 1½ bathrooms, and a 2-car garage.¹ The property has a 3,600 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of

¹ The board of review described the subject as having a full unfinished basement and 1½ bathrooms, which was not refuted by the appellant.

masonry or frame construction that range in size from 1,176 to 1,376 square feet of living area. The homes range in age from 100 to 119 years old. Each property has a full basement, and 1, 1½ or 2 bathrooms. Three comparables have a 1-car or a 2-car garage.² One comparable has a fireplace. The comparables have the same neighborhood code as the subject property. These properties have improvement assessments that range from \$23,689 to \$41,220 or from \$20.14 to \$29.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$26,628.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,504. The subject property has an improvement assessment of \$52,864 or \$40.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-03 properties improved with one-story dwellings of masonry construction that range in size from 1,200 to 1,430 square feet of living area. The homes range in age from 96 to 104 years old. Each property has a full basement with one having finished area, 1 or 2 bathrooms, and a 1-car or a 2-car garage. Comparable #1 has one fireplace. The comparables have the same neighborhood code as the subject and are located either within the same block or approximately ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$58,000 to \$66,950 or from \$45.91 to \$49.47 per square foot of living area. The board of review submission included copies of photographs for the subject property and the comparables. The board of review asserted that the building assessed value per square foot for the comparables are equal or higher than the subject, which supports the 2021 assessed value as equitable.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #3, #4 and #5 due to differences from the subject in exterior construction and/or their 1.5-story design. Less weight is given appellant's comparable #1 due to the fact that even though the property is described as a one-story dwelling of masonry construction the copy of the photograph depicts a two-story dwelling as being under construction on the parcel, which calls into question whether the property is truly similar or comparable to the subject property. Appellant's comparable #2 and the board of review comparables are similar to the subject in style and masonry construction, however, appellant's comparable #2 is an outlier having an improvement assessment that is

² The appellant submitted copies of the Cook County Assessor's property characteristic sheets for the comparables from which descriptive information was obtained. The property characteristic sheets also have copies of photographs of the comparable and the appellant provided a copy of a photograph of the subject property.

approximately 56% below the next lowest comparable on a per square foot of living area basis. The record lacks any explanation for the differences in the assessments for appellant's comparable #2 and the board of review comparables, however, due to the extreme differences in the assessments, the Board gives this comparable less weight. The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, style, size, masonry construction and most features. Additionally, the photographs of the subject and the board of review comparables depict homes that are very similar. The board of review comparables have improvement assessments that range from \$58,000 to \$66,950 or from \$45.91 to \$49.47 per square foot of living area. Board of review comparables #1 and #2 are located along the same street and within the same block as the subject with improvement assessments of \$59,360 and \$66,950 or \$49.47 and \$46.82 per square foot of living area, respectively. The subject's improvement assessment of \$52,864 or \$40.92 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 21, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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